

Article - Tax - General

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§10-821.

(a) (1) A corporation required under Part II of this subtitle to file a return for a taxable year shall complete and file with the Comptroller an income tax return:

(i) on or before the April 15 that follows that taxable year; or

(ii) if income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year.

(2) Within 60 days after a corporation loses or surrenders its charter in the State, is dissolved or liquidated, or voluntarily or involuntarily withdraws from the State, the corporation shall complete and file with the Comptroller an income tax return.

(b) A corporation required under § 10-816 of this subtitle to file a declaration of estimated income tax for a taxable year shall complete and file with the Comptroller a quarterly estimated tax return on or before the 15th day of the 4th, 6th, 9th, and 12th months of that year.

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